PATENT APPLN. NO. 10/578,921
RESPONSE UNDER 37 C.F.R. §1.111

PATENT NON-FINAL

REMARKS

The claims have been amended as proposed in the "Reasons for Allowance" to place the application in condition for allowance. Specifically, the application has been limited to the magnetic recording medium of claim 5 by amending claim 1 to include all of the limitations of claims 2-5 and to limit equations (1), (5), (7) and (9) as indicated in the Action.

The foregoing is believed to be a complete and proper response to the Office Action dated June 25, 2008.

In the event that this paper is not considered to be timely filed, applicants hereby petition for an appropriate extension of time. The fee for any such extension may be charged to Deposit Account No. 111833.

In the event any additional fees are required, please also charge our Deposit Account No. 111833.

Respectfully submitted, KUBOVCIK & KUBOVCIK

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